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48 CFR Ch. 13 (10–1–15 Edition)

(1) When the hourly rental rate does not exceed \$250 and the total rental cost for any single transaction is not in excess of \$2,500:

(2) When the cost of hull insurance does not exceed 10 percent of the contract rate; or

(3) When the lessor's insurer does not grant a credit for uninsured hours, thereby preventing the lessor from granting the same to the Government.

(g) Insert clause 1352.228–74, *Fair Market Value of Aircraft*, in all aircraft lease/rentals.

(h) The contracting officer shall insert the clause at 1352.228–75, *Risk and Indemnities*, in any contract for the lease of aircraft when the Government will have exclusive use of the aircraft for a period of less than thirty days.

(i) Insert clause 1352.228–76, *Approval of Group Insurance Plans*, in all cost reimbursable contracts.

(j) The contractor shall submit the plan to the CO for approval under cost-reimbursement contracts, before buying insurance under a group insurance plan. Any change in benefits provided under an approved plan that can reasonably be expected to increase significantly the cost to the Government shall require similar approval.

PART 1329—TAXES

Subpart 1329.1—General

Sec.

1329.101 Resolving tax problems.

Subpart 1329.2—Federal Excise Taxes

1329.203 Other Federal tax exemptions.

1329.203–70 DOC Federal tax exemption.

Subpart 1329.3—State and Local Taxes

1329.303 Application of State and local taxes to government contractors and subcontractors.

AUTHORITY: 41 U.S.C. 414; 48 CFR 1.301–1.304.

SOURCE: 75 FR 10570, Mar. 8, 2010, unless otherwise noted.

Subpart 1329.1—General

1329.101 Resolving tax problems.

Legal questions relating to tax issues should be referred to the Procurement Counsel.

Subpart 1329.2—Federal Excise Taxes

1329.203 Other Federal tax exemptions.

1329.203–70 DOC Federal tax exemption.

(a) The Office of Acquisition Management has obtained a permit from the U.S. Bureau of Alcohol, Tobacco, Firearms and Explosives enabling DOC and its contractors to purchase spirits (*e.g.*, specially denatured spirits) tax-free for non-beverage Government use.

(b) When purchasing spirits for non-beverage use by DOC personnel, the contracting officer shall attach a copy of the permit to the contract. Upon receipt of the spirits, the contractor shall return the permit to the contracting officer unless future orders are anticipated.

Subpart 1329.3—State and Local Taxes

1329.303 Application of State and local taxes to government contractors and subcontractors.

The designee authorized to review a proposed designation of a contractor as an agent of the Government is set forth in CAM 1301.70.

PART 1330—COST ACCOUNTING STANDARDS ADMINISTRATION

Subpart 1330.2—CAS Program Requirements

Sec.

1330.201 Contract requirements.

1330.201–5 Waiver.

1330.202 Disclosure requirements.

1330.202–2 Impracticality of submission.

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Subpart 1330.2—CAS Program Requirements

1330.201 Contract requirements.

1330.201–5 Waiver.

The designee authorized to waive the applicability of Cost Accounting

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Standards for a particular contract or subcontract is set forth in CAM 1301.70.

1330.202 Disclosure requirements.

1330.202-2 Impracticality of submission.

The DOC Head of Agency for Procurement is authorized to determine that it is impractical to secure a Disclosure Statement, although submission is required, and to authorize contract award without obtaining the Statement.

PART 1331—CONTRACT COST PRINCIPLES AND PROCEDURES

Subpart 1331.1—Applicability

Sec.

1331.101 Objectives.

Subpart 1331.2—Contracts With Commercial Organizations

1331.205 Selected costs.

1331.205-6 Compensation for personal services.

1331.205-32 Precontract costs.

1331.205-70 Duplication of effort.

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SOURCE: 75 FR 10570, Mar. 8, 2010, unless otherwise noted.

Subpart 1331.1—Applicability

1331.101 Objectives.

The designee authorized to approve individual deviations concerning cost principles is set forth in CAM 1301.70.

Subpart 1331.2—Contracts With Commercial Organizations

1331.205 Selected costs.

1331.205-6 Compensation for personal services.

The designee authorized to waive cost allowability limitations under certain circumstances regarding compensation of foreign nationals is set forth in CAM 1301.70.

1331.205-32 Precontract costs.

If precontract costs are anticipated, pursuant to negotiations and in anticipation of contract award, insert clause

1352.231-70 *Precontract Costs*, in the contract.

1331.205-70 Duplication of effort.

The Department will not pay any costs for work that is duplicative of costs charged against any other contract, subcontract or Government source. Insert clause 1352.231-71, *Duplication of Effort*, in all cost-reimbursement, time and materials, and labor hour solicitations and contracts when applicable.

PART 1332—CONTRACT FINANCING

Sec.

1332.003 Simplified acquisition procedures financing.

1332.006 Reduction or suspension of contract payments upon finding of fraud.

1332.006-1 General.

1332.006-3 Responsibilities.

1332.006-4 Procedures.

1332.006-5 Reporting.

Subpart 1332.1—Non-Commercial Item Purchase Financing

1332.114 Unusual contract financing.

Subpart 1332.2—Commercial Item Purchase Financing

1332.201 Statutory authority.

1332.202 General.

1332.202-1 Policy.

Subpart 1332.4—Advance Payments for Non-Commercial Items

1332.402 General.

1332.404 Exclusions.

1332.407 Interest.

Subpart 1332.5—Progress Payments Based on Costs

1332.501 General.

1332.501-2 Unusual progress payments.

Subpart 1332.7—Contract funding

1332.702 Policy.

1332.702-70 Forms.

Subpart 1332.8—Assignment of claims

1332.802 Conditions.

Subpart 1332.9—Prompt Payment

1332.903 Responsibilities.

1332.906 Making payments.